mental report is furnished which gives effect to all physical additions, deductions and transfers, price fluctuations and accruing depreciation or appreciation, since the date of the last report. These changes are checked by an engineer reconciling these changes with the previous appraisal, after which all values are adjusted to coincide with the then existing conditions. Before arriving at the adjusted amount of accrued depreciation, all expenditures for repairs, renewals and maintenance are taken into consideration. Such items as wiring, piping, installation expense, etc., which are charged to "expense" in the book accounts, are capitalized in the revision report.

A certificate is furnished with the yearly revision report making available authentic up-to-date values for insurance and accounting requirements. The cost of this yearly service is nominal, running from approximately 15% of the cost of the original appraisal on large properties to approximately 25% on small properties.

New Jersey Turf Field Day

Attendance was back to pre-war figures at the New Jersey Turf Field Day held at N. J. Agricultural Experiment Station in New Brunswick on Aug. 30th. During the war years, most of the turf experimental plot area was discontinued due to lack of time and help, and also, to put more area into food crop studies. Turf plots are now back to original size, with addition of new strains which have been developed.

The Field Tour was conducted by Ralph E. Engel and J. C. Harper. Items of interest included: Bent and Fescue strains; lawn and fairway grasses, nurse grasses, fertilizers and application time for lawn and fairway turf, 1948 and 1949 plantings of the new strain U-3 Bermuda grass, time of cultivating bent turf, plantings of Seaside and Colonial bent, time effect of bentgrass fertilization, rates of N.P.K. on bent, fungicide trials, bents under study for fine turf, B27 bluegrass strain, crabgrass plots. The Westpoint Lawn Products Co. demonstrated the "mole drain" turf plow. This is an American adaptation of a device which has been used in England for many years.

U-3 Bermuda grass was suggested for trial use on tees and vegetative material was offered to those who wished to use it experimentally. A total of 20 individuals obtained stock for planting. In addition an appreciable number of the group had previously received this grass. These plantings should supply valuable information as to the management of this grass.

The N. J. Greenkeeping Superinten-

dents' Association as sponsors of the N. J. Turf Field Day, held their monthly meeting in the evening. Visitors from Penna., Long Island, Connecticut, etc. were present to hear Dr. Fred V. Grau, Director of U.S.G.A. Green Section conduct a discussion on "Poa Annua Control." During his lecture, Dr. Grau suggested that experimentation may show Poa annua to be valuable in combination with U-3 Bermuda or with Zoysia.

Berg Heads Women Pros' New Organization

Patty Berg has been elected pres. of recently organized Ladies' FGA. Charter members include Mildred (Babe) Zaharias, Louise Suggs, Betty Jameson, Helen Hicks, Helen Dettweiler, Marilynn Smith and Betty Mims White. Fred Corcoran has been engaged as Tournament Director for three years. Girls have formulated a players' agreement similar to that of PGA. Corcoran is working on a tournament schedule of Open events which, it is believed, will also stimulate women's amateur major competition.

First event of the new association was U.S. Ladies' Open at Prince Georges G & CC, Landover, Md., Sept. 22-25, with Louise Suggs the winner.

Possibility is that the new organization will seek affiliation with PGA of America. Men pros' organization has shied off from coed proposals in the past.

Plan Repair Work and Supply Orders for Early Delivery

Winter months are planning months. Plan to get machinery repaired early, and order supplies early.

Some greenkeepers spend the winter months putting machinery in condition for the coming season. That's a good plan of operation. Some clubs have to depend on a repair shop to do their work. In that case, get machinery in now. Too often this is neglected with the result that the repair shops are swamped during the spring months, and some fellows who put it off will not have machines repaired in time for spring work. By getting those machines in to the shop early, it helps the shop and above all, it helps the greenkeeper.

Another idea that will help is that of ordering supplies, such as fertilizers, fungicides, etc. early. This helps the supplier to get an idea as to what he has to have on hand for early delivery. It's important that enough fertilizer is delivered in time to make those early April applications promptly. —Iowa Newsletter

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